

Fill in this information to identify the case:

Debtor name **Blue Spruce Corporation**

United States Bankruptcy Court for the: **SOUTHERN DISTRICT OF NEW YORK**

Case number (if known) **21-10255-lgb**

☐ Check if this is an amended filing

Official Form 206E/F

Schedule E/F: Creditors Who Have Unsecured Claims

12/15

Be as complete and accurate as possible. Use Part 1 for creditors with PRIORITY unsecured claims and Part 2 for creditors with NONPRIORITY unsecured claims. List the other party to any executory contracts or unexpired leases that could result in a claim. Also list executory contracts on *Schedule A/B: Assets - Real and Personal Property* (Official Form 206A/B) and on *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G). Number the entries in Parts 1 and 2 in the boxes on the left. If more space is needed for Part 1 or Part 2, fill out and attach the Additional Page of that Part included in this form.

Part 1: List All Creditors with PRIORITY Unsecured Claims

1. Do any creditors have priority unsecured claims? (See 11 U.S.C. § 507).

☐ No. Go to Part 2.

☒ Yes. Go to line 2.

2. List in alphabetical order all creditors who have unsecured claims that are entitled to priority in whole or in part. If the debtor has more than 3 creditors with priority unsecured claims, fill out and attach the Additional Page of Part 1.

		Total claim	Priority amount	
2.1	<p>Priority creditor's name and mailing address</p> <p>Internal Revenue Service Centralized Insolvency Operati PO Box 7346 Philadelphia, PA 19101-7346</p> <p>Date or dates debt was incurred</p> <p>Last 4 digits of account number</p> <p>Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)</p>	<p>As of the petition filing date, the claim is:</p> <p><i>Check all that apply.</i></p> <p><input type="radio"/> Contingent</p> <p><input type="radio"/> Unliquidated</p> <p><input type="radio"/> Disputed</p> <p>Basis for the claim:</p> <p>Is the claim subject to offset?</p> <p><input checked="" type="radio"/> No</p> <p><input type="radio"/> Yes</p>	Unknown	Unknown
2.2	<p>Priority creditor's name and mailing address</p> <p>Internal Revenue Service Mike Rodkey, Insolvency Gr 8 15 New Sudbury St. Stop 20800 Boston, MA 02203</p> <p>Date or dates debt was incurred</p> <p>Last 4 digits of account number</p> <p>Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)</p>	<p>As of the petition filing date, the claim is:</p> <p><i>Check all that apply.</i></p> <p><input type="radio"/> Contingent</p> <p><input type="radio"/> Unliquidated</p> <p><input type="radio"/> Disputed</p> <p>Basis for the claim:</p> <p>Is the claim subject to offset?</p> <p><input checked="" type="radio"/> No</p> <p><input type="radio"/> Yes</p>	Unknown	Unknown

Debtor	Blue Spruce Corporation Name	Case number (if known)	21-10255-lgb	
2.3	Priority creditor's name and mailing address New York City Dept. Finance Office of Legal Affairs 375 Pearl Street, 30th Floor New York, NY 10038-1442	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="radio"/> Contingent <input type="radio"/> Unliquidated <input type="radio"/> Disputed	<u>Unknown</u>	<u>Unknown</u>
	Date or dates debt was incurred	Basis for the claim:		
	Last 4 digits of account number Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)	Is the claim subject to offset? <input checked="" type="radio"/> No <input type="radio"/> Yes		
2.4	Priority creditor's name and mailing address New York State Dep of Taxation Bankruptcy Section PO Box 5300 Albany, NY 12205-0300	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="radio"/> Contingent <input type="radio"/> Unliquidated <input type="radio"/> Disputed	<u>Unknown</u>	<u>Unknown</u>
	Date or dates debt was incurred	Basis for the claim:		
	Last 4 digits of account number Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)	Is the claim subject to offset? <input checked="" type="radio"/> No <input type="radio"/> Yes		
2.5	Priority creditor's name and mailing address NYC Dep't of Finance Legal Affairs 345 Adams Street, FI 3 Brooklyn, NY 11201-3719	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="radio"/> Contingent <input type="radio"/> Unliquidated <input type="radio"/> Disputed	<u>Unknown</u>	<u>Unknown</u>
	Date or dates debt was incurred	Basis for the claim:		
	Last 4 digits of account number Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)	Is the claim subject to offset? <input checked="" type="radio"/> No <input type="radio"/> Yes		
2.6	Priority creditor's name and mailing address United States Attorney, SDNY Att: Tax & Bankruptcy Unit 86 Chambers St., Third Floor New York, NY 10007-1825	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="radio"/> Contingent <input type="radio"/> Unliquidated <input type="radio"/> Disputed	<u>\$0.00</u>	<u>\$0.00</u>
	Date or dates debt was incurred	Basis for the claim:		
	Last 4 digits of account number Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)	Is the claim subject to offset? <input checked="" type="radio"/> No <input type="radio"/> Yes		

Part 2: List All Creditors with NONPRIORITY Unsecured Claims

3. List in alphabetical order all of the creditors with nonpriority unsecured claims. If the debtor has more than 6 creditors with nonpriority unsecured claims, fill out and attach the Additional Page of Part 2.

Amount of claim

Debtor	Blue Spruce Corporation <small>Name</small>	Case number (if known)	21-10255-lgb
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3.1	Nonpriority creditor's name and mailing address Constance Koeper, as Administr 345 Knollwood Extension Elmsford, NY 10523 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="radio"/> Contingent <input checked="" type="radio"/> Unliquidated <input type="radio"/> Disputed Basis for the claim: ____ Is the claim subject to offset? <input type="radio"/> No <input checked="" type="radio"/> Yes	Unknown
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3.2	Nonpriority creditor's name and mailing address Ferrantino Fuel Corporation c/o Mango & Lacoviello, LLP 14 Penn Plaza, Suite 1919 New York, NY 10122 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="radio"/> Contingent <input type="radio"/> Unliquidated <input type="radio"/> Disputed Basis for the claim: <u>Judgment</u> Is the claim subject to offset? <input checked="" type="radio"/> No <input type="radio"/> Yes	\$15,472.72
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3.3	Nonpriority creditor's name and mailing address Flourentino Mendez 2428 Belmont Avenue Bronx, NY 10458 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="radio"/> Contingent <input type="radio"/> Unliquidated <input type="radio"/> Disputed Basis for the claim: ____ Is the claim subject to offset? <input checked="" type="radio"/> No <input type="radio"/> Yes	Unknown
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3.4	Nonpriority creditor's name and mailing address Joseph A. Maria, Esq. 301 Old Tarrytown Road White Plains, NY 10603 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="radio"/> Contingent <input type="radio"/> Unliquidated <input checked="" type="radio"/> Disputed Basis for the claim: ____ Is the claim subject to offset? <input type="radio"/> No <input checked="" type="radio"/> Yes	Unknown
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3.5	Nonpriority creditor's name and mailing address Juan Varillas & Nativi Estrada 2428 Belmont Avenue Bronx, NY 10458 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="radio"/> Contingent <input type="radio"/> Unliquidated <input type="radio"/> Disputed Basis for the claim: ____ Is the claim subject to offset? <input checked="" type="radio"/> No <input type="radio"/> Yes	Unknown
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3.6	Nonpriority creditor's name and mailing address Michael D. Olsey 6 Tamarac Circle Harrison, NY 10528 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="radio"/> Contingent <input type="radio"/> Unliquidated <input checked="" type="radio"/> Disputed Basis for the claim: ____ Is the claim subject to offset? <input type="radio"/> No <input checked="" type="radio"/> Yes	Unknown
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3.7	Nonpriority creditor's name and mailing address NYS Unemployment Ins Fund P.O. Box 551 Albany, NY 12201-0551 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="radio"/> Contingent <input type="radio"/> Unliquidated <input type="radio"/> Disputed Basis for the claim: ____ Is the claim subject to offset? <input checked="" type="radio"/> No <input type="radio"/> Yes	Unknown
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3.8	Nonpriority creditor's name and mailing address NYS Workers Compensation Board Attn.: Finance Office 328 State Street, Room 331 Schenectady, NY 12305-2302 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="radio"/> Contingent <input type="radio"/> Unliquidated <input type="radio"/> Disputed Basis for the claim: ____ Is the claim subject to offset? <input checked="" type="radio"/> No <input type="radio"/> Yes	Unknown
3.9	Nonpriority creditor's name and mailing address Orange Bank & Trust Company 212 Dolson Avenue Middletown, NY 10940 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="radio"/> Contingent <input type="radio"/> Unliquidated <input type="radio"/> Disputed Basis for the claim: ____ Is the claim subject to offset? <input checked="" type="radio"/> No <input type="radio"/> Yes	Unknown
3.10	Nonpriority creditor's name and mailing address Veneruso, Curto, Schwartz Attn.: James J. Veneruso 35 E. Grassey Sprain Rd, # 400 Yonkers, NY 10710 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="radio"/> Contingent <input type="radio"/> Unliquidated <input type="radio"/> Disputed Basis for the claim: ____ Is the claim subject to offset? <input checked="" type="radio"/> No <input type="radio"/> Yes	\$10,836.25
3.11	Nonpriority creditor's name and mailing address Virginia Alvarez, Esq. 233 Broadway Suite 2348 New York, NY 10279 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="radio"/> Contingent <input type="radio"/> Unliquidated <input checked="" type="radio"/> Disputed Basis for the claim: ____ Is the claim subject to offset? <input type="radio"/> No <input checked="" type="radio"/> Yes	Unknown

Part 3: List Others to Be Notified About Unsecured Claims

4. List in alphabetical order any others who must be notified for claims listed in Parts 1 and 2. Examples of entities that may be listed are collection agencies, assignees of claims listed above, and attorneys for unsecured creditors.

If no others need to be notified for the debts listed in Parts 1 and 2, do not fill out or submit this page. If additional pages are needed, copy the next page.

	Name and mailing address	On which line in Part1 or Part 2 is the related creditor (if any) listed?	Last 4 digits of account number, if any
4.1	Anne Penachio, Esq. Penachio Malara, LLP 245 Main St., Suite 450 White Plains, NY 10601	Line <u>3.4</u> <input type="radio"/> Not listed. Explain ____	—
4.2	Steven J. Harfenist, Esq. Harfenist Kruat & Perlstein LL 3000 Marcus Ave., Suite 2E1 New Hyde Park, NY 11042	Line <u>3.6</u> <input type="radio"/> Not listed. Explain ____	—
4.3	Virginia Alvarez, Esq. 233 Broadway Suite 2348 New York, NY 10279	Line <u>3.1</u> <input type="radio"/> Not listed. Explain ____	—

Part 4: Total Amounts of the Priority and Nonpriority Unsecured Claims

5. Add the amounts of priority and nonpriority unsecured claims.

5a. Total claims from Part 1	5a.	\$	<div style="border: 1px solid black; padding: 2px; display: inline-block;">Total of claim amounts</div> 0.00
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Debtor **Blue Spruce Corporation**
Name

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5b. Total claims from Part 2

5b. + \$ **26,308.97**

5c. Total of Parts 1 and 2
Lines 5a + 5b = 5c.

5c. \$ **26,308.97**

As provided in the *Declaration of Anthony M. Rusciano Pursuant to Rule 1007-2 of the Local Bankruptcy Rules for the Southern District of New York* [Doc. No. 2], Joseph A. Maria, Esq., was appointed as temporary receiver. The Debtor's prepetition property, including books and records, and bank accounts, are still in the receiver's possession, custody or control. While the Debtor has made demand upon the receiver for the turnover of all such property, it has not yet received it. Accordingly, all information contained in the Schedules is based upon the Debtor's information and belief. The Debtor may further amend the Schedules following its receipt of the Debtor's books and records.

Fill in this information to identify the case:

Debtor name Blue Spruce Corporation

United States Bankruptcy Court for the: SOUTHERN DISTRICT OF NEW YORK

Case number (if known) 21-10255-lgb

☐ Check if this is an
amended filing

Official Form 202

Declaration Under Penalty of Perjury for Non-Individual Debtors

12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

Declaration and signature

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- ☐ *Schedule A/B: Assets—Real and Personal Property* (Official Form 206A/B)
- ☐ *Schedule D: Creditors Who Have Claims Secured by Property* (Official Form 206D)
- ☐ *Schedule E/F: Creditors Who Have Unsecured Claims* (Official Form 206E/F)
- ☐ *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G)
- ☐ *Schedule H: Codebtors* (Official Form 206H)
- ☐ *Summary of Assets and Liabilities for Non-Individuals* (Official Form 206Sum)
- ☒ Amended Schedule E/F
- ☐ *Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders* (Official Form 204)
- ☐ Other document that requires a declaration _____

I declare under penalty of perjury that the foregoing is true and correct.

Executed on March 9, 2021

X /s/ Anthony M. Rusciano

Signature of individual signing on behalf of debtor

Anthony M. Rusciano

Printed name

President

Position or relationship to debtor